

Jose F. Montes de Oca, Chief Auditor  
Office of Management and Compliance Audits

**SUBJECT: INTERNAL AUDIT REPORT – SCHOOL BOARD ATTORNEY’S OFFICE**

**COMMITTEE: INNOVATION, EFFICIENCY & GOVERNMENTAL RELATIONS**

**LINK TO STRATEGIC FRAMEWORK: FINANCIAL EFFICIENCY/STABILITY**

In this audit we found that adequate internal controls are in place over certain operating practices in the School Board Attorney’s Office. Organizationally, the Office is structured and positioned to be effective. The ratio of attorneys-to-support staff appears to be in line with the same ratio at other local governments surveyed. However, we noted a number of other district offices/departments outside of the Board Attorney’s responsibilities manage significant legal activities. We also found no material exceptions in the time and attendance recordkeeping of the Office’s bi-weekly payroll.

Our audit also concludes that reimbursement for expert witness fees were not pre-approved by written submittal, as required, and pre-litigation and ongoing cost/benefit and budgetary control analyses were not formally prepared. We also noted that during the tenure of the previous School Board Attorney, some attorneys were permitted to work from home on some days without a proper telecommuting policy and procedure being in place. The practice was discontinued in December 2008.

The School Board Audit Committee reviewed this report at its March 16, 2010 meeting and recommended transmitting it to the School Board.

Copies of this report were previously distributed and placed on file in the Office of the Recording Secretary to the School Board and in the Citizen Information Center. Additional copies will be provided upon request.

**RECOMMENDED:** That The School Board of Miami-Dade County, Florida, receive and file the Internal Audit Report – School Board Attorney’s Office.